

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

In re:	)	Case No. 1:22-bk-03257
	)	Chapter 13
DAVID K. ANDREWS,	)	Judge Marian F. Harrison
	)	
Debtor.	)	
_____	)	
	)	
DAVID K. ANDREWS,	)	Adv. Proc. No. 1:23-ap-90003
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

**UNITED STATES' ANSWER TO COMPLAINT**

The United States of America, on behalf of its agency, the Internal Revenue Service answers the complaint of Plaintiff David K. Andrews as follows. All headings contained herein are taken from the complaint. To the extent an allegation is not expressly admitted below, the United States denies that allegation.

**I. Introduction**

1. Admitted.

**II. Jurisdiction and Venue**

2. Admitted, except that the United States denies that this action “concerns property of the Plaintiff.”
3. Admitted.

4. The United States admits that the Plaintiff is requesting the relief sought in this paragraph, but the United States lacks knowledge or information sufficient to form a belief about whether he is entitled to such relief.
5. The United States admits that venue is proper in this district, though denies that venue is proper for the reason alleged. See 28 U.S.C. § 1409(a).

### **III. Parties**

6. Admitted.
7. Admitted, though the United States notes that the United States, not the IRS, is the proper defendant here.

### **IV. Factual Allegations**

8. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph. The United States notes that the document attached to the IRS's proof of claim indicates that a Notice of Federal Tax Lien was filed on November 2, 2020—several days after what is alleged in this paragraph.
9. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph, except that it admits that the IRS's claim is listed as disputed on the debtor's schedules.
10. Admitted.
11. Admitted.
12. Admitted.

## **V. CAUSES OF ACTION**

### **Count 1. Claim- Objection- 2014 Tax Calculation**

13. Because this paragraph only realleges all prior paragraphs of the complaint, no independent response is necessary. The United States reaffirms its responses to all prior paragraphs of the complaint.
14. Admitted that the Plaintiff makes this allegation, but the United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph. The United States notes that there is no claim for tax year 2014 on its proof of claim.
15. Admitted that a credit appears on the Plaintiff's transcript for this period. The United States lacks knowledge or information sufficient to form a belief about whether the Plaintiff is actually entitled to the credit.
16. Denied.
17. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.

### **Count 2. Claim- Objection- 2015 Tax Calculation**

18. Because this paragraph only realleges all prior paragraphs of the complaint, no independent response is necessary. The United States reaffirms its responses to all prior paragraphs of the complaint.
19. Admitted that the Plaintiff makes this allegation, but the United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.
20. Denied. The United States refers the Plaintiff to its proof of claim.

21. The United States admits that its claims may be partially duplicative, though it denies any of the assessments were necessarily erroneous. Based on records received from the IRS, it appears the Plaintiff filed tax returns for tax years ending December 31 and February 28 that covered overlapping time periods.
22. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.

**Count 3. Claim- Objection- 2017 Tax Calculation**

23. Because this paragraph only realleges all prior paragraphs of the complaint, no independent response is necessary. The United States reaffirms its responses to all prior paragraphs of the complaint.
24. Admitted that the Plaintiff makes this allegation, but the United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.
25. Denied. The United States refers the Plaintiff to its proof of claim.
26. The United States admits that its claims may be partially duplicative, though it denies any of the assessments were necessarily erroneous. Based on records received from the IRS, it appears the Plaintiff filed tax returns for tax years ending December 31 and February 28 that covered overlapping time periods.
27. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.

#### **Count 4. Claim- Objection- 2020 Tax Calculation**

28. Because this paragraph only realleges all prior paragraphs of the complaint, no independent response is necessary. The United States reaffirms its responses to all prior paragraphs of the complaint.
29. Admitted that the Plaintiff makes this allegation, but the United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.
30. Denied.
31. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph. According to the IRS's records, the Plaintiff has not filed a return for this tax period.
32. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.

#### **Count 4. Claim- Objection- 2021 Tax Calculation**

28. Because this paragraph only realleges all prior paragraphs of the complaint, no independent response is necessary. The United States reaffirms its responses to all prior paragraphs of the complaint.
29. Admitted that the Plaintiff makes this allegation, but the United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.
30. Denied.

31. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph. According to the IRS's records, the Plaintiff has not filed a return for this tax period.
32. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations set forth in this paragraph.

DATE: February 16, 2023,

Respectfully submitted,

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Ward W. Benson  
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### **CERTIFICATE OF SERVICE**

I certify that the foregoing ANSWER was filed with the Clerk of the Court on February 16, 2023, using the CM/ECF system, which will send notification of such filing to all parties appearing in said system.

/s/ Ward W. Benson  
WARD W. BENSON